

COOK, SMITH & COMPANY CPA'S, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Rodney L. Cook, CPA
Steven D. Smith, CPA

Members of: American Institute of CPA's
Ohio Society of CPA's

January 12, 2023

Dear Valued Client,

We hope that you and your family are well. Over the last couple of years, it has been necessary to make a variety of adjustments to our tax season operations. One of those adjustments affects our tax appointments. Tax appointments need to be limited to those who have a change in circumstances or the occurrence of an event that may require a meeting. In addition, prior to COVID-19 restrictions, we had the ability to prepare some tax returns at the time of the appointment. Unfortunately, we will no longer be able to provide this service.

Your tax documents can be submitted to us by: 1) U.S. mail or delivery service, 2) entering our office reception area and placing the documents within a sealed envelope in a dedicated bin, 3) dropping your documents within a sealed envelope in our drop box directly outside our office door, or 4) scanning and uploading to a Client Portal via our website (call our office for set-up instructions). All tax documents must be submitted to us by **April 1** to allow us the necessary time for preparation and forwarding to you. **Payment of your tax preparation fee is required before we can electronically submit your returns.**

If you have not already done so, we want to encourage you to obtain an Internal Revenue Service Identity Protection Personal Identification Number (IP PIN) for you and your spouse at www.irs.gov. In the search bar, type in: IP PIN. You will then see the topic displayed which will direct you to the instructions. In addition, we would also encourage you to get an IP PIN for all of your dependents. This is the only current method available to combat tax identity theft. The IP PIN is unique to each taxpayer and must be used on your electronically filed tax return in order for it to be accepted. Once you are in the program, you will receive a new IP PIN every year. The IRS has announced that they will begin processing and accepting tax returns on **Monday, January 23**. Therefore, you should obtain the IP PIN prior to this date because criminals are known for filing fraudulent tax returns as soon as the IRS opens their tax filing system. Waiting beyond this time could subject you to what we are trying to prevent with these measures.

In order to gather additional information that is necessary to file your returns, we are enclosing a checklist that we ask you to complete and return with your tax documents. As always, we appreciate your patronage.

Sincerely yours,

Rodney, Steve, Susan, Dan, Jackie, Bonnie, and Lorie